IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

TAX APPEAL No. 168 of 2003

For Approval and Signature:

HONOURABLE MR.JUSTICE D.A.MEHTA Sd/-

HONOURABLE MS.JUSTICE H.N.DEVANI Sd/-

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

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G.S. NANJEE & SONS - Appellant(s)
Versus
I.T. OFFICER - Opponent(s)

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Appearance :
MR RK PATEL for Appellant(s) : 1,
Mr.B.B.Naik for Respondent-Revenue.
NOTICE SERVED for Opponent(s) : 1,

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CORAM : HONOURABLE MR.JUSTICE D.A.MEHTA
and
HONOURABLE MS.JUSTICE H.N.DEVANI

Date : 19/01/2006

ORAL JUDGMENT

(Per : HONOURABLE MS.JUSTICE H.N.DEVANI)

1 Heard Mr.R.K.Patel, learned Advocate for the appellant-assessee and Mr.B.B.Naik, learned Standing Counsel for the respondent-revenue.

2 Mr.R.K.Patel has drawn attention to the order of the Tribunal to point out that the Tribunal has followed its earlier decision in assessee's own case for Assessment Year 1982-83 wherein on similar facts the Tribunal had confirmed the penalty. It is very fairly submitted that the aforesaid order of the Tribunal for Assessment Year 1982-83 had been carried before this Court by way of reference being ITR No.87 of 1995, wherein this Court by an order dated 18/1/2006 had answered the question against the assessee and in favour of the revenue. In the circumstances, it is not necessary to set out the facts and contentions in detail.

3 For the reasons stated in the order dated 18/1/2006 in Income Tax Reference No.87 of 1995 it is held that the Tribunal was justified in confirming the penalty of Rs. 31,156/- levied under section 271(1)(c) of the Income Tax Act,1961. The question is accordingly answered in the affirmative i.e. in favour of the revenue and against the assessee.

4 The appeal is, accordingly, dismissed with no order as to costs.

Sd/- Sd/-
(D.A.Mehta,J) (H.N.Devani, J)

m.m.bhatt